FINANCIAL DEPARTMENT.

REVISED INSTRUCTIONS FOR CONTINGENT BILLS.

Circular No. 1080, *dated* 19*th January* 1874.

In supersession of the instructions as per margin on the subject of contingent bills the following are prescribed pursuant to the orders of the Government of India annexed (Financial Department, No. 3750, dated 17th December 1873.)

Circular No. 209, dated 13th August 1864, para 3.
" " 377 " 14th April 1866, paras 7 to 9 & 16.
" " 399 " 5th May 1866.
" " 720 " 11th November 1869, para 6.
" " 942 " 29th October 1872.
" " 976 " 6th March 1873.
" " 1013 " 12th July 1873.
" " 1067 " 13th November 1873, para 3.

II. Every officer who draws a bill will, as heretofore, be held personally responsible for the due disbursement of the amount. His office copy of the bill will be written in a book, a blank column being left on the right hand side, wherein he will note against each item as it is paid the word "Paid," with the date of payment and his initials, taking the payee's receipt in a separate piece of paper. He will also see that every receipt and other voucher is cancelled by being scored through across the face, and will submit the bill to his superior officer with the receipts for items exceeding 10 Rs. (retaining those not exceeding 10 Rs.) and with the original orders on which he may have incurred any special charges after signing the following certificate at foot of the bill.

Disbursing Officer's Certificate.

"I certify that the expenditure charged in this bill could not with due regard to the interests of the "public service be avoided. I have satisfied myself that the charges entered in this bill have been "really paid. Vouchers for all sums above Rs. 10 in amount are attached to the bill. I have, as far as "possible, obtained vouchers for smaller sums, and am personally responsible that they have been so "destroyed that they cannot be used again."

III. The disbursing officer will submit his bills as follows :—

1. Assistant Commissioners and Munsiffs, to the Deputy Commissioner.

2. Judicial Assistant Commissioners, to the Commissioner of the Division.

3. Superintendent or Assistant Superintendent of Police, to the Deputy Inspector General of Police.

4. Deputy and Assistant Conservators, to the Conservator of Forests.

5. Revenue Survey Officers, to the Superintendent, Revenue Survey.

6. Inam Assistant Superintendents, to the Superintendent of Inams.

7. And similarly in other Departments.

8. Amildars and subordinate disbursing officials in the Forest and other Departments will submit their contingent bills with *all the vouchers* of whatever amount. Amildars will submit their bills and vouchers to the District Treasury Officers, who will deal with them on behalf of the Deputy Commissioner.

IV. The officer to whom the contingent bill is submitted, after having it checked with reference to the payees' receipts for sums above 10 rupees and the authorities for special charges attached, will sign the following certificate on the bill, and return the bill *with all the vouchers for items exceeding* 100 *rupees in amount* to the disbursing officer for presentation at the treasury for payment or adjustment.

Countersigning Officer's Certificate.

"I certify that, in support of every charge of more than 10 rupees made in this bill, a receipt or "other voucher in proper form has been given to me and is now in my possession. The receipts and "vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that "the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and

"that they have been so cancelled that they cannot again be used to support claims against the "Government."

V. For contingent charges of such an amount as cannot be paid out of the permanent advance of an officer, he may obtain a special advance from the treasury on presenting a receipt specifying the purpose and countersigned by the Deputy Commissioner of the District or the Commissioner of the Division as the case may be, who will be careful to see that the amount asked for is not in excess of actual requirements. After payment the charges will be entered in the disbursing officer's monthly contingent bill, and when it is presented at the treasury, the Treasury Officer will deduct the advance made, by a red ink entry, from the total, pay any sum due, and send the bill with his list of payments to the Deputy Accountant General. If the bill is for the exact amount of the advance or less, the Treasury Officer should send it on to the Deputy Accountant General with a note thereon stating in what list of payments the advance was charged, and he will at the same time recover and recredit any sum due to the treasury on account of the advance.

VI. District Treasury Officers are requested to be good enough to give attention to the instructions contained in Circular No. 1031, dated 7th August 1873, regarding their responsibilities and duties in supervising the contingent charges of Taluk Amildars.

VII. The present forms of certificate should be continued in use until printed copies of the revised forms now prescribed are supplied by this office.

H. HUDSON,
Dy. Acctt. General in Mysore.

No. 3750, Resolution, Fort William, the 17th December 1873.

Read again—

Financial Resolution No. 842, dated 7th February 1873, prescribing revised forms of certificates to be attached to contingent bills.

Read also the undermentioned communications from the Governments of Bombay, and Bengal, suggesting, for reasons stated, an alteration in the form of disbursing officer's certificates:—

Bombay letter No. 3097-159,F, dated 21st August 1873.

Bengal " No. 2806, dated 18th September 1873.

RESOLUTION.—The disbursing officer referred to in the Resolution of the 7th February 1873, is the officer who draws a bill for contingent charges and is responsible for the due disbursement of the amount.

A disbursing officer may be left to deal with vouchers for items not exceeding ten rupees, attaching to his contingent bill a certificate in the following form in lieu of that prescribed in the orders of 7th February 1873.

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the Public "service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouch-"ers for all sums above Rs. 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers "for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again.

When the bill of a disbursing officer is countersigned, vouchers for sums above Rs. 10 and not exceeding Rs. 100 shall be examined, cancelled, and retained in the office of the countersigning officer, as directed in the orders of 7th February 1873.

Accordingly, for the certificate prescribed for the countersigning officer in those orders, the following shall be substituted:—

"I certify that, in support of every charge of more than Rs. 10 made in this bill, a receipt or other voucher in "proper form has been given to me and is now in my possession. The receipts and vouchers for items in excess "of Rs 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other "items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot "again be used to support claims against the Government."

A District Officer need not personally give the certificate required from a disbursing officer. With the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

A register of contingent expenditure should be kept in each office, and the initials of the Head of the office should be entered against the date of the payment of each item.

The Governor General in Council expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if he were spending his own money.

ORDERED, that this Resolution be distributed for information and guidance as follows :—

To the several Departments of the Government of India.

To the several local Governments and Administrations.

To the Comptroller General, and to the several Accountants General, and Deputy Accountants General in independent charge.

To the several Chiefs of Departments administered to by the Government of India in the Financial Department.

BANGALORE MUNICIPALITY.

No. 11. *The* 10*th December* 1873.

Proceedings of an ordinary meeting of the Cantonment Municipal Commission, held at their office premises No. 12, Residency Road, on Wednesday the 10th December 1873.

President.

Dr. J. H. ORR, C. B.—*Present.*

Ex-Officio Members.

Present.—The Sar Amin.
Absent.—The Asstt. Qr. Master General, Mysore Divn.
The Dy. Surgeon-Genl., I. M. D., Mysore Divn.
The Executive Engineer, Nundydroog Divn.
The Superintendent of Police.
The District Engineer, Bangalore.

Municipal Commissioners of Divisions.

1st Division, Alsur.

Absent.—Mr. P. Raju Modaliar.
Mr. T. Narasimmalu Naidu.

2nd Division, Shule.

Present.—Mr. P. Virasami Naidu.
Absent.—J. D. Jordon, Esq.

3rd Division, Arab Lines and Fort.

Present.—F. N. Abraham, Esq.
Mr. Abdul Husen Saib.

4th Division, General Bazar.

Absent.—Mr. Abdul Khudus Khadri Khaji Saib.

5th Division, Blackpalli.

Present.—H. R. Curths, Esq.
Absent.—Mr. B. Ramalingam.

6th Division, High Ground.

Present.—G. G. Brown, Esq.
J. Higginbotham, Esq.